

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds:

Children's Services / Head Start Fund – to account for the receipt and disbursement of Federal and local funds received for Project Head Start and the USDA Food Service Program.

Virginia Public Assistance Fund – to account for the rendering of economic aid to qualifying citizens.

Debt Service Funds:

Fire and Rescue Fund – to account for payment of bonds issued for fire and rescue equipment and facilities.

Public Facilities Fund – to account for payment of bonds and certificates of participation issued for construction of the County library, central operations center and human services building.

Education Debt Redemption Fund – to account for the receipt and payment of bonds and loans issued for the construction and maintenance of educational facilities. This fund is a major governmental fund, however, it is shown here for budgetary comparison purposes.

Capital Project Funds:

Yorktown Capital Improvements Fund – to account for revenue and expenditures related to construction in the historical Yorktown area including the wharf and waterfront interpretive area, the Riverwalk area, and streets and sidewalks within the historical area.

County Capital Fund – to account for revenue and expenditures related to construction or acquisition of new facilities and equipment in the general governmental areas such as general administration, facilities maintenance, public safety, and parks and recreation. This fund is a major governmental fund, however, it is shown here for budgetary comparison purposes.

COUNTY OF YORK, VIRGINIA

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2003

	Special Revenue		Capital Project	Total
	Children's Services / Head Start	Virginia Public Assistance	Yorktown Capital Improvements	Nonmajor Governmental Funds
ASSETS				
Cash and temporary investments	\$ 187,227	\$ 22,976	\$ 5	\$ 210,208
Receivables:				
Other	-	-	18,971	18,971
Note	-	-	397,524	397,524
Intergovernmental revenues due from:				
Federal government - grants	3,178	191,722	-	194,900
Commonwealth of Virginia - public assistance	-	97,505	-	97,505
Local government	5,649	52,304	-	57,953
Due from component unit - Industrial Development Authority	-	-	509,388	509,388
Due from other funds	-	-	767,950	767,950
Prepaid expenditures	2,434	5,623	-	8,057
Total assets	<u>\$ 198,488</u>	<u>\$ 370,130</u>	<u>\$ 1,693,838</u>	<u>\$ 2,262,456</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 26,915	\$ 36,570	\$ 387,946	\$ 451,431
Salaries, taxes and benefits payable	30,579	71,400	-	101,979
Deferred revenue	-	-	416,495	416,495
Due to other funds	-	2,761	-	2,761
Total liabilities	<u>57,494</u>	<u>110,731</u>	<u>804,441</u>	<u>972,666</u>
Fund balances:				
Reserved for encumbrances	2,702	-	134,930	137,632
Reserved for prepaid expenditures	2,434	5,623	-	8,057
Unreserved:				
Designated for subsequent year's expenditures:				
Special revenue funds	56,880	243,593	-	300,473
Capital projects fund	-	-	754,467	754,467
Undesignated, reported in:				
Special revenue funds	78,978	10,183	-	89,161
Total fund balances	<u>140,994</u>	<u>259,399</u>	<u>889,397</u>	<u>1,289,790</u>
Total liabilities and fund balances	<u>\$ 198,488</u>	<u>\$ 370,130</u>	<u>\$ 1,693,838</u>	<u>\$ 2,262,456</u>